



Description of AICPA Board of Examiners and Related Committees

Board of Examiners

Objective: Establish policy for the Examinations Team and supervise, coordinate, plan, and initiate all of the projects, programs, and activities of its subcommittees and task forces. Specific responsibilities are to:

- Oversee the development and scoring of the Uniform CPA Examination. (Examination) and the International Uniform Certified Public Accountant Qualification Examination (IQEX).
- Represent the Examination to state boards of accountancy and the CPA profession.
- Ensure that activities and procedures are implemented to keep the Examination consonant with CPA's entry-level knowledge and skill requirements, maintain the highest standards of quality throughout the examination process, and proactively investigate issues related to the psychometric, content, and scoring processes and procedures.

Major Initiative: Finalize plans for a computer-based examination, examine the Examination content, and study and revise the passing standard.

Qualifications: Individuals with a variety of backgrounds, including expertise in public practice, regulation, education, operation of state board offices, psychometrics, and entry-level practice. Individuals must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings - 3-4; Meeting Length - 1 ½ days; Conference Calls - 4.

International Uniform CPA Qualification Examination (IQEX) Committee

(IQEX is used to assess the professional competence of Australian and Canadian Chartered Accountants and Australian CPAs who wish to obtain the CPA certificate.)

Objective: Recommend policy to BOE, oversee the preparation of IQEX, prepare future IQEX editions, and serve as liaison between the BOE and the U.S. International Qualifications Appraisal Board.

Major Initiative: Make recommendations concerning specific content percentages for the different content areas to be assessed.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Examination, have familiarity with the differences between U.S. and Australia or Canada regarding the areas covered by the Examination, have experience in training or supervising entry-level CPAs, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings – 1; Meeting Length - 1 day; Conference Calls – 2-3.

Psychometric Oversight Committee

Objective: Review psychometric procedures, identify areas requiring improvement, conduct and evaluate research and analytical studies.

Major Initiative: Consider areas to be studied for successful implementation of CBT.

Qualifications: Members must have psychometric or test and measurement expertise.

Annual Time Commitment: Meetings – 2; Meeting Length - 2 days; Conference Calls - 2-4.

Content Committee

Objective: Prepare future Uniform CPA Examinations that reflect entry-level practice. Also prepare future IQEX.

- Oversee the development of the individual Examination sections by the Preparation Subcommittees.
- Ensure appropriate scoring and offer an advisory grading service to boards of accountancy.
- Provide boards with aids for the Examination to candidates.

Major Initiative: Conduct fatal flaw review of final forms or pools, ratify final scoring keys, and approve the answers and grading base for each Examination section.

Qualifications: Individuals must possess expertise in at least one of the areas covered by the Examination, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings - 3-4; Meeting Length – 1-1 ½ days; Conference Calls - 3-4.

Auditing & Attestation Preparation Subcommittee

Objective: Develop future sections in Auditing according to BOE guidelines and policies.

Major Initiative: Review the preparation of questions, answers, and grading guides for future sections.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Content Specification Outline for this section, have experience in training or supervising entry-level CPAs, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings – 4; Meeting Length - 2 days; Preparation time required prior to each meeting – 15 hours; Conference Calls - 4.

Business Environment & Concepts Preparation Subcommittee

Objective: Develop future sections in Business Environment & Concepts according to BOE guidelines and policies.

Major Initiative: Review the preparation of questions, answers, and grading guides for future sections.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Content Specification Outline for this section, have experience in training or supervising entry-level CPAs, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings – 4; Meeting Length - 2 days; Preparation time required prior to each meeting – 15 hours; Conference Calls - 4.

Financial Accounting & Reporting Preparation Subcommittee

Objective: Develop future sections in Financial Accounting & Reporting according to BOE guidelines and policies.

Major Initiative: Review the preparation of questions, answers, and grading guides for future sections.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Content Specification Outline for this section, have experience in training or supervising entry-level CPAs, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings – 4; Meeting Length - 2 days; Preparation time required prior to each meeting – 15 hours; Conference Calls -4.

Regulation--Preparation Subcommittee

Objective: Develop future sections in Regulation according to BOE guidelines and policies.

Major Initiative: Review the preparation of questions, answers, and grading guides for future sections.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Content Specification Outline for this section, have experience in training or supervising entry-level CPAs, and must not be associated with a CPA examination review course.

Annual Time Commitment: Meetings – 4; Meeting Length - 2 days; Preparation time required prior to each meeting – 15 hours; Conference Calls - 4.

Simulations Development Groups

Objective: Develop new tasks and simulation prototypes for inclusion in the battery of simulations used in the Uniform CPA Examination

Major Initiative: Conceive, develop, review, and refine tasks and simulation prototypes. Respond to concerns and recommendations from content subcommittees concerning prototypes.

Qualifications: Members must be CPAs with technical expertise in the areas covered by the Content Specification Outline for the section under development, have experience in training, teaching, or supervising entry-level CPAs.

Annual Time Commitment: Meetings – 3; Meeting Length – 1.5 days (Preparation time required prior to each meeting); Homework between meetings, approximately 10 to 15 hours.